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SENATE BILL 232

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

H. Diane Snyder

AN ACT

RELATING TO TAXATION; AMENDING THE WEIGHT DISTANCE TAX ACT TO ESTABLISH PENALTIES FOR FAILURE TO PAY THE WEIGHT DISTANCE TAX OR COMPLY WITH THE WEIGHT DISTANCE TAX ACT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-15A-3 NMSA 1978 (being Laws 1988, Chapter 73, Section 30) is amended to read:

"7-15A-3. IMPOSITION OF WEIGHT DISTANCE TAX--PENALTIES.--

A. A tax is imposed upon the registrants, owners and operators for the use of the highways of this state by all motor vehicles having a declared gross weight or gross vehicle weight in excess of twenty-six thousand pounds and registered in this state, registered under proportional registration or qualified under the provisions of Sections 65-1-32 and 65-1-33 NMSA 1978. This tax shall be known as the "weight distance

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1 tax".

2 B. Failure to pay when due any amount of the weight
3 distance tax required to be paid shall result in the following
4 penalties:

5 (1) in the case of failure due to negligence
6 or disregard of rules and regulations but without the intent to
7 defraud, an amount equal to one hundred percent of the tax due;
8 and

9 (2) in the case of failure with intent to
10 defraud the state, there shall be added to the amount due
11 twenty-five thousand dollars (\$25,000)."

12 Section 2. Section 7-15A-12 NMSA 1978 (being Laws 2003
13 (1st S.S.), Chapter 3, Section 6) is amended to read:

14 "7-15A-12. WEIGHT DISTANCE TAX IDENTIFICATION PERMITS--
15 SUSPENSION AND RENEWAL.--

16 A. An operator of a motor vehicle registered in
17 this state and subject to the weight distance tax shall display
18 a weight distance tax identification permit issued for that
19 vehicle to an enforcement officer of the department of public
20 safety upon demand of that employee and when the vehicle passes
21 through a port of entry.

22 B. The department [~~may~~] shall suspend or decline to
23 renew a weight distance tax identification permit for a motor
24 vehicle if the owner or operator of the vehicle does not comply
25 with the provisions of the Weight Distance Tax Act."

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